

House Bill 967

By: Representatives Gordon of the 162nd, Stephens of the 164th, Day of the 163rd, Jerguson of the 22nd, Stephens of the 161st, and others

A BILL TO BE ENTITLED
AN ACT

To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem tax exemption of property, so as to provide for definitions; to provide that local tax officials shall provide the new owner of real property with the basic homestead exemption application upon the conveyance of such property; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem tax exemption of property, is amended by adding a new Code section to read as follows:

"48-5-57.

(a) For the purposes of this Code section:

(1) 'Conveyance' means the transfer of title to real property from one person, or class of persons, to another by deed and the subsequent recording of the deed for such real property with the clerk's office for the superior court in the jurisdiction in which such real property is located.

(2) 'Tax official' means the tax collector or tax commissioner with respect to state, county, and school purpose ad valorem taxes pursuant to the Code Section 48-5-44 and the municipal governing authority or designee thereof with respect to municipal ad valorem taxes for municipal purposes pursuant to any local Act homestead exemption.

(b) Upon conveyance of real property, the tax official or tax officials shall provide a basic homestead exemption application within 30 days to the new owner of record with respect to real property other than property required to be returned to the commissioner. This provision is in addition to the notice of homestead exemptions required under Code Section 48-5-56 and does not change the procedure for returning and claiming homestead exemptions pursuant to Code Section 48-5-50.1."

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SECTION 2.

28 All laws and parts of laws in conflict with this Act are repealed.